



HHS TRANSMITTAL 97.2
Departmental Accounting Manual
Issue Date: 4/15/97

Page 1

Material transmitted

Chapter 4-20	General Ledger Accounts and Records (pages 5-6)
Exhibit 4-20-A	HHS Standard General Ledger Chart of Accounts, (pages 3-6 and 9-16)
Exhibit 4-40-A	Accounting Transaction Index, (pages 1-6, 9-12, 17-18, 21-22, and 25-27)
Exhibit 4-40-B	Transaction Code Accounting Entry Example, (page 1)

Material superseded

Chapter 4-20	(page 5	: 95.1).
Exhibit 4-20-A	(page 3	: 95.1).
	(page 5	: 95.1).
	(pages 9 - 13	: 96.1).
	(pages 14 - 15	: 95.1).
Exhibit 4-40-A	(pages 2 - 5	: 95.3).
	(page 10	: 95.3).
	(page 12	: 95.3).
	(page 18	: 95.3).
	(page 21	: 95.3).
	(page 26 - 27	: 95.3).
Exhibit 4-40-B	(page 1	: 95.3).

Background

Chapter 4-20 (page 5) has been revised to reflect minor editorial changes in the definitions of "T" and "G" type accounts.

Chapter 4-20 Exhibit A, HHS Standard General Ledger Chart of Accounts, has been revised to both add, delete and modify SGL accounts as follows:

- o In order to make account titles more clear and succinct, modified the following HHS SGL accounts as follows:
 - Account 1413 title changed to "Advances to Non-Federal Entities Through PMS," (page 3).

- Account 1417 title changed to "Advances to Others - Other Than Through PMS," (page 3).
- o By directive from the SGL Board, deleted and modified the following accounts as follows:
 - Deleted account 1760, Military Equipment, and account 1769, Accumulated Depreciation on Military Equipment, (page 5).
 - Added "or Services" to the account 6500 title, Cost of Goods or Services Sold, (page 14).
- o To allow for summary roll up of accounts, added new HHS "summary" accounts as follows:
 - Account 4260, Actual Collections from Non-Federal sources, which summarizes accounts 4261-4266 (page 10).
 - Account 4270, Actual Collections from Federal Sources, which summarizes accounts 4271-4277 (page 10).
- o In order to conform to Government-wide SGL accounts listed in Treasury Financial Manual Transmittal Letter No. S2-96-02 dated April 30, 1996; added and deleted SGL accounts; and modified SGL account titles as follows:
 - Added "Current" to the account 4117 title, Loan Administration Expense Appropriation - Definite - Current, (page 9).
 - Added "Collected" and "Current" to the account 4271 title, Actual Program Fund Subsidy Collected - Definite - Current, (page 10).
 - Added "Collected" and "Permanent" to the account 4272 title, Actual Program Fund Subsidy Collected - Indefinite - Permanent, (page 10).
-] - Added "Collected" and "Current" to the account 4274 title, Actual Program Fund Subsidy Collected - Indefinite - Current, (page 10).

- Replaced "Receipts" with "Actual Collections" in the account 4275 title, **Actual Collections** from Liquidating Account, (page 10).
- Added account 4590, Apportionments - Unavailable, (page 11). This will be used to record unavailable apportionments until a future condition is met such as realization of an anticipated recovery of prior-year obligations.
- Modified "summary" account 4610 title to read "Allotments - **Realized Resources** (page 11).
- o By memo dated August 23, 1996, deleted posting account 4440, Revolving Funds Available for Apportionment, (page 11). This was done because the SGL Board determined that revolving funds could use account 4450, Unapportioned Authority, in conjunction with Fund Groups 000-029 and 900-909 to distinguish the type of fund, instead of using a separate SGL account.
- o By memo dated September 9, 1996, implemented new requirements established by revised OMB Circular A-34 (SF 133) as it affects paid/unpaid obligations and obligation adjustments as follows:
 - Changed account 4800, Undelivered Orders, from a "P" account (posting) to a "T" account (consisting of "S" (summary) and some "P" accounts; and added "P" accounts 4801, Undelivered Orders - Unpaid, and 4802, Undelivered Orders - Paid, (page 12). Changed "T" account 4800 will include accounts 4801, 4802, 4820, 4830, 4870 and 4880.
 - Changed account 4870, Downward Adjustment of Prior-Year Undelivered Orders, from a "P" account to an "S" account and added "P" accounts 4871, Downward Adjustment of Prior-Year Undelivered Orders - Unpaid, and 4872, Downward Adjustment of Prior-Year Undelivered Orders - Paid, (page 12).
 - Changed account 4880, Upward Adjustment of Prior-Year Undelivered Orders, from a "P" account to an "S" account and added "P" accounts 4881, Upward Adjustment of Prior-Year Undelivered Orders - Unpaid, and 4882, Upward Adjustment of Prior-Year

Undelivered Orders - Paid (page 12).

- Changed account 4900, Expended Authority, from a "P" account (posting) to a "T" account (consisting of "S" (summary) and some "P" accounts; and added "P" accounts 4901, Expended Authority - Unpaid, and 4902, Expended Authority - Paid, (page 12). Changed "T" account 4900 will include accounts 4901, 4902, 4920, 4930, 49790 and 4980.
- Changed account 4970, Downward Adjustments of Prior-Year Expended Authority, from a "P" account to a "S" account and added Paid/Unpaid to the titles of new "P" accounts 4971, Downward Adjustments of Prior-Year Expended Authority - Unpaid (which was formerly numbered 4979), and 4972, Downward Adjustments of Prior-Year Expended Authority - Refunds - Paid (which was formerly numbered 4971), (page 12).

NOTE: New account 4971 was renumbered from old account 4979 and new account 4972 was renumbered from old account 4971 to bring the "Unpaid/ Paid" categorizations into conformity with other similar accounts where all "Unpaid" account numbers end in "1" and all "Paid" account numbers end in "2".

- Changed account 4980, Upward Adjustments of Prior-Year Expended Authority, from a "P" account to an "S" account and added "P" accounts 4981, Upward Adjustments of Prior-Year Expended Authority - Unpaid, and 4982, Upward Adjustments of Prior-Year Expended Authority - Paid, (page 13).

NOTE: Final transaction codes have not been released to implement the revised paid/unpaid obligations and obligation adjustments accounts listed above. However, by memorandum dated February 14, 1997, draft transaction codes were issued departmentwide for review. Final transaction codes for these accounts are forthcoming.

- o Reissued pages 14-15 and added page 16 to accommodate the shifting of line items to different pages because of the addition of the above "posting" accounts.

Chapter 4-40 Exhibit A, Accounting Transaction Index, has been revised to add, delete and modify transaction codes as follows:

- o Central agency reporting requirements dictate that expense accounts be delineated between Governmental/ Non-Governmental (G/N) and Direct/Reimbursable (D/R) attributes. By memo dated August 23, 1996, the following TC attribute additions were specified:
 - Added subsidiary classes "GD, GR, ND and NR" to GL accounts 6101 and 6105 debits and credits in transaction codes 050, 053, 081, 088-092, 095, 098, 119, 181, 190-192, 28B and 327.
 - Added subsidiary classes "ND and NR" to GL accounts 6101 credit, 6104 debit, 6330 debit and 6904 debit in transaction codes 052, 080, 082, 084, 086-087, 08A, 094, 096-097, 183 and 197-199.

This information is being furnished for information purposes only as there is no effect on Chapter 4-40 Exhibit A.

- o Added transaction code number 00U, "APPORTIONMENT OF ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATION AS UNAVAILABLE UNTIL REALIZED," (page 2). This will be used to apportion funds into an unavailable account until a future condition is met such as the realization of an anticipated recovery of prior-year obligations.
- o Reissued pages 3-4 to accommodate the shifting of line items to different pages and to reflect the deletion of transaction code 054, "OBLIGATION ADJUSTMENT - PRIOR-YEAR OBLIGATION OF UNEXPIRED MULTI-YEAR AND NO-YEAR ACCOUNTS," (page 4). This transaction code was not needed because adjustments occur within appropriation transaction codes.
- o Revised the titles of transaction codes 060 to read, "ADVANCES TO FEDERAL AND NON-FEDERAL ENTITIES OTHER THAN FOR TRAVEL ADVANCES/EMPLOYEE EMERGENCY PAYMENTS AND ADVANCES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS) (SEE 061 AND 062)," and 062 to read, "ADVANCES TO NON-FEDERAL ENTITIES THROUGH THE PAYMENT MANAGEMENT SYSTEM (PMS);" and deleted transaction codes 063 and 064 (page 5). This was done to make the TCs more clear and succinct; and to eliminate redundancies between TCs 060 and 064 and delete TC 063 which was not being used.
- o Revised transaction code number 189 to delete "PARTIAL"

from the end of the title, "TRAVEL ADVANCE AND EMERGENCY EMPLOYEE PAYMENTS APPLIED (NON-DISBURSE-MENTS)," (page 10). This will now be used to record all travel advances and emergency payments.

- o Deleted transaction code number 197, "TRAVEL ADVANCE AND EMERGENCY EMPLOYEE PAYMENTS APPLIED - NON-DISBURSE-MENT - FINAL," (page 10). This is now recorded using transaction code number 189 (see above).
- o Deleted transaction code number 23B, "COLLECTIONS - REFUNDS - UNBILLED FOR PRIOR-YEAR OBLIGATIONS OF UNEXPIRED MULTI-YEAR AND NO-YEAR ACCOUNTS," (page 12). This is now recorded using transaction code numbers 236 and 237.
- o Added new transaction code number 331, "RECLASSIFICATION OF OUTSTANDING ADVANCE TO REFUND RECEIVABLE" (page 18). This will be used to reclassify an outstanding advance that should be repaid to HHS, to a refund receivable.
- o In a memo dated August 23, 1996, transaction code 420, "TO RECORD APPROPRIATED CAPITAL USED THIS FISCAL YEAR TO FINANCE DIRECT FUNDED EXPENSES OF OPERATION" (page 21), was deleted. It was determined that the entry to reduce Appropriated Capital (3100) and increase Appropriated Capital Used (5700) for funded expenditures should be linked to individual transactions instead of using summary transaction code 420. This has been done to transaction codes that require it and related transaction codes have been modified (050, 053, 080-082, 084, 086-089, 08A, 090-092, 094-098, 119, 181, 83, 190-192, 197-199, 19C, 28B).
- o Revised closing transaction codes 9FD-9FH, 9FP-9FW, and 9FY to delete reference to general ledger account "4440" from the transaction code title (page 26). See above Chapter 4-20 Exhibit A explanation for deletion of 4440).
- o Added new transaction code 9FO, "CLOSING * 4590 TO 4450 *," (page 26). This was added in order to close out new SGL account 4590.
- o Revised closing transaction code 9GA, "CLOSING * 4902 TO 4119, 4150, 4170, 4255 AND 4530 *," to reflect the change from "4900" to "4902" (page 26). See above Chapter 4-20 Exhibit A explanation for changes in the "4900" series of accounts.

- o Revised closing transaction code 9HA, "CLOSING * 4871 TO 4801 AND 4872 TO 4802 *"; 9HB, "CLOSING * 4881 TO 4801 AND 4882 TO 4802 *"; 9HC, "CLOSING * 4820 TO 4801 AND 4802 *"; 9HJ, "CLOSING * 4971 TO 4901 AND 4972 TO 4902 *"; and 9HK, "CLOSING * 4981 TO 4901 AND 4982 TO 4902 *" to reflect changes in the trans-action code titles,(page 27) . See above Chapter 4-20 Exhibit A explanation for changes in the "4800" and "4900" series of accounts.

Chapter 4-40 Exhibit B page 1, Transaction Code Accounting Entry Example, revised to delete the debit reference to general ledger account 4440, leaving only a debit to general ledger account 4450 (see above Chapter 4-20 Exhibit A explanation for deletion of 4440).

Filing Instructions

Remove superseded material and replace it with the new material. Post receipt of this transmittal to the HHS Checklist of Transmittals and file this transmittal in sequential order after the checklist.

/s/

George H. Strader
Deputy Assistant Secretary, Finance

Distribution: MS: HRCF 101